Prepared by Joanne Gray Ballard 07-Dec-95
Revised by the FAC 13-Jun-96
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Revised by the FAC 08-Jun-01

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COFRS ACCOUNTING MODEL UCD LIBRARY TRANSFER

Used to record payment of funds by one AHEC constituent institution to another. This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

AHEC TRANSFERS:

Payment of non-Long Bill funds to one AHEC constituent institution by another constituent institution.

Example: Payment for use of the UCD Library.

	Example: Payment for use of the OCD Library.									
	I	COFRS JOURNAL ENTRY CODING								
				APPR	Program	AcctType	BSA/RSC/OBJ		DR	CR
			D, AHEC = EXP							
1	Defaulted Bank Code	N/A			1		ı — — ,			ı
	Any Either Current Unrestricted Fund		31X/GXX	ļ j	۱ ۱	l j	l ,			1
1	Appropriated Expend., if from Fund 310		' I	LBA	۱ ۱	l j	l ,			1
1 1	NonAppropriated Expend., if from Fund 311		' I	NAP	۱ ۱	l j	l ,			1
	Nonappropriated Revenue		·	XXX	۱ ۱	l j	l ,			1
1 1	**"Nonmandatory Transfers Outside System**		' I	ļ j	9150**	l j	l ,			1
1 1	Expenditure		' I	ļ j	۱ ۱	22	l ,			1
0	T Exempt AHEC Constituents Non-Long Bill		' I	ļ j	۱ ۱	l j	ABGH			1
	Higher Educ Fund Transfers			<u> </u>	<u>'</u>	! <u> </u>	7800	N/A	\$500	·
Ī			· — i	ı —	' -	·	l — i			·
2	Defaulted Bank Code	1001	·	ļ j	۱ ۱	l j	l ,			1
1	Any Either Current Unrestricted Fund		31X/GXX	ļ j	۱ ۱	l j	l ,			1
	Any Higher Education Discrete Fund		3XX/GXX	L i	۱ ۱	l j	۱ ,			1
1	Not used with Balance Sheet Accounts		' I	N/A	۱ . ا	l j	l ,			1
1	Not used with Balance Sheet Accounts		' I	ļ j	N/A	l j	l ,			1
1	Asset		' I	ļ j	۱ ۱	01	l ,			1
	Operating Cash		·	ļ į	۱ ۱	l j	1100			
	Advance-Other Cash Funded Activity		i l		¹	l j	۱ ،	1004		\$500
Ш										
UCD = REVENUE ENTRY										
1	Defaulted Bank Code	1001	311/GFD	ļ j	۱ ۱	l j	l ,			!
	Current Unrestricted Exempt Fund			ļ j	۱ ۱	l j	l ,			1
	Any Higher Education Discrete Fund Not used with Balance Sheet Accounts		310/GFD	N/A	! j	l j	ļ ,			1
	Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts		' I	IN/A	N/A	l j	l ,			1
			' I	ļ j	IN/A	01	l ,			1
	Asset Operating Cash		i l	l j	! j	J 01	1100			1
	Operating Cash Operating Cash		·	l j	۱ ۱	l j	1100 1200	9001	\$500	1
\vdash	Operating Cash		· 	\vdash	\vdash		TZUU	300 I	φυσσ	<u> </u>
2	Defaulted Bank Code	N/A	·	ļ į	۱ ۱	l j	l ,			1
_	Current Unrestricted Exempt Fund	13/73	311/GFD	ļ j	۱ ۱	l j	۱ ,			1
	Any Higher Education Discrete Fund		311/GFD 310/GFD	ļ j	۱ ۱	l j	l ,			1
	Nonappropriated Revenue		510/ 01 D	NAP	۱ ۱	l j	۱ ,			1
	Nonmandatory Transfers Outside System		' I	INCIE	9150	l j	l ,			1
	Revenue		' I	ļ j	3130	31	l i			!
0	T Exempt AHEC Constituents Non-Long Bill		' I	ļ j	۱ ۱	31	ABGH			1
l ï	Exempt Higher Educ Fund Transfers		' I	ļ j	۱ ۱	l j	9400	N/A		\$500
	Exempt riigher Educ Fund Traffsters		i l	l j	! j	l j	3400	17/77		ΨΟΟΟ
				Щ.						' <u> </u>

^{**} Institutions may record this expenditure differently on their financial systems/statements. If they choose to do so, a presentation entry must be displayed on the Exhibit J.